Department of Finance

# STATE OF CALIFORNIA MANUAL OF STATE FUNDS

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From:

### **Legal Title**

Analytical Laboratory Account, Department of Food and Agriculture Fund

#### Legal Citation/Authority

Chapter 613, Statutes of 2005 (AB 1061)

Food and Agricultural Code section 40535

### **Fund Classification**

**GAAP Basis** 

Governmental/Special Revenue Funds

# **Fund Classification**

**Legal Basis** 

Governmental/Other Governmental Cost Funds

#### **Purpose**

The Analytical Laboratory Account was created within the Department of Food and Agriculture Fund to deposit, at the end of each fiscal year, the residual balance of all reimbursements collected by the Secretary of Food and Agriculture for services rendered by the Center for Analytical Chemistry.

The money deposited into this account will be used to fund services rendered, laboratory equipment repair or replacement, make modifications or upgrades to existing facilities, or for other uses that maintain the laboratory infrastructure.

# Administering Agency/Organization Code

Department of Food and Agriculture/Org 8570

# **Major Revenue Source**

Transfers from the Department of Agriculture Account, 0111.

#### **Disposition of Fund (upon abolishment)**

Pursuant to Government Code 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

# **Appropriation Authority**

Notwithstanding Section 221, upon appropriation by the Legislature, the money deposited into the Analytical Laboratory Account will be used to fund services rendered, laboratory equipment repair or replacement, make modifications or upgrades to existing facilities, or for other uses that maintain the laboratory infrastructure.

#### **State Appropriations Limit**

**Excluded** – Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are used to regulate the activities engaged in by the payers.

### **Comments/Historical Information**

Revised August 2012 FUND 3101